

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Tuesday 28<sup>th</sup> February, 2023

No. 103

GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT, COMMERCIAL TAXES DIVISION  
Head Office- Deorali, Gangtok

No. GOS/CTD Div/2006-07/12-A2(79)/06

Dated: 27.02.2023

#### NOTIFICATION

In partial modification of notification no. 113/CTD/2014 dated 20-II-2014 issued under sub-section (1) of Section 5 of the Sikkim Sales Tax Act, 1983, the State Government is hereby pleased to prescribe under sub-section (2) of Section 5 of the Act, in the interest of the general public, the concessional rate of local sales tax mentioned under Column III on intra-state sale of class of goods specified under Column II in the Table below:-

Sl. No.	Class of goods	Rate of tax
I	II	III
1	Liquor of overseas brands imported from other countries	05 Paise per Rupee

This notification shall come into effect from the first day of 1<sup>st</sup> day of March 2023.

Commissioner of Commercial Taxes

